

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,)	
)	No. 2:21-cv-1434-RJC
Appellant,)	
)	
vs.)	Judge Robert J. Colville
)	
MICHAEL K. HERRON,)	
)	
Appellee.)	

MICHAEL K. HERRON,)	
)	No. 2:21-cv-1435-RJC
Appellant,)	
)	
vs.)	Judge Robert J. Colville
)	
UNITED STATES OF AMERICA,)	
)	
Appellee.)	

ORDER

Upon review of Debtor Michael K. Herron's Motions to Reconsider and to Amend Opinion, Order, and Judgment (ECF Nos. 21 and 23) filed in the above-captioned actions, it is hereby ORDERED that the Motions are denied. The Court's reasoning for its holdings in these cases is set forth at length in its Opinion (ECF Nos. 18 and 19) filed in each of these matters, which the Court incorporates herein by reference. Whether brought pursuant to Fed. R. Civ. P. 59 or 60 or Fed. R. Bank. P. 8022,¹ 9023, or 9024, the Court finds that Debtor's Motions fail to articulate a basis for disturbing the Court's reasoning and judgment or reopening the hearing in this matter.

¹ See *In re New Century TRS Holdings, Inc.*, No. 21-3277, 2023 WL 155449, at *1 n.1 (3d Cir. Jan. 11, 2023); *In re Yormak*, No. 2:20-CV-384-JES, 2023 WL 1860630, at *1 (M.D. Fla. Feb. 9, 2023)

It is FURTHERED ORDERED that these cases are remanded to the Bankruptcy Court for further proceedings.

BY THE COURT:

/s/Robert J. Colville
Robert J. Colville
United States District Judge

DATED: September 26, 2024

cc: All counsel of record

In re:
Michael K. Herron
Debtor

Case No. 19-24527-JAD
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0315-2
Date Rcvd: Sep 26, 2024

User: auto
Form ID: pdf900

Page 1 of 3
Total Noticed: 12

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
++	Addresses marked '++' were redirected to the recipient's preferred mailing address pursuant to 11 U.S.C. § 342(f)/Fed. R. Bank. P. 2002(g)(4).
#	Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 28, 2024:

Recip ID	Recipient Name and Address
db	+ Michael K. Herron, 1276 Tacoma Street, Hernando, FL 34442-3237
aty	+ Alexander R Kalyniuk, U.S. Department of Justice Tax Division, 555 4th St. NW, Washington, DC 20001-2733
aty	#+ ROBLETO KURUCE, PLLC, 6101 Penn Avenue, Suite 201, Pittsburgh, PA 15206-3956
acc	+ Duggan, Joiner and Company, 334 N.W. 3rd Avenue, Ocala, FL 34475-8828
op	+ M.J. Realty Corporation, 2147 Ardmore Blvd., Pittsburgh, PA 15221-4813
r	+ Michael Kelly, MJ Kelly Realty, 2147 Ardmore Blvd., Pittsburgh, PA 15221-4813
cr	++ NEXTIER BANK, SPECIAL ASSETS, 245 PITTSBURGH RD, BUTLER PA 16001-3883 address filed with court:, NexTier Bank, N.A., 101 E. Diamond Street, Suite 110, Butler, PA 16001
cr	+ Office of Attorney General, Department of Revenue, Lauren A. Michaels, 1251 Waterfront Place, Mezzanine Level, Pittsburgh, PA 15222-4227
cr	+ United States of America Department of the Treasur, c/oOffice of U.S. Atty for W.D. of PA, U.S. Post Office & Courthouse, 700 Grant Street, Suite 4000, Pittsburgh, PA 15219 U.S.A. 15219-1956
cr	+ William G. Cherbonnier, Jr., 2550 Belle Chasse Hwy, Ste. 215, Gretna, LA 70053-6758

TOTAL: 10

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: ecfbnc@aldridgepite.com	Sep 27 2024 00:00:00	Bank of America Mortgage, a Division of Bank of Am, c/o Aldridge Pite, LLP, 4375 Jutland Drive, Suite 200, P.O. Box 17933, San Diego, CA 92177-7921
cr	+ Email/Text: RASEBN@raslg.com	Sep 27 2024 00:00:00	Wells Fargo Bank, National Association, Robertson, Anschutz & Schneid, P.L., 6409 Congress Ave., Suite 100, Boca Raton, FL 33487-2853

TOTAL: 2

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
cr		BANK OF AMERICA, N.A.
cr		DEUTSCHE BANK NATIONAL TRUST COMPANY,et.al.
cr		Deutsche Bank National Trust Company, as Trustee f
cr		NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER
cr		U.S. Bank Trust National Association, as Trustee o
cr		Wells Fargo National Association, as Trustee for B

TOTAL: 6 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

District/off: 0315-2

User: auto

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NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 28, 2024

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 26, 2024 at the address(es) listed below:

Name	Email Address
Alexander R. Kalyniuk	on behalf of Defendant Internal Revenue Service United States of America akalyniuk@bkbfirm.com, eastern.taxcivil@usdoj.gov
Aurelius P. Robleto	on behalf of Attorney ROBLETO KURUCE PLLC apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Accountant Duggan Joiner and Company apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Debtor Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Plaintiff Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Brian Nicholas	on behalf of Defendant BANK OF AMERICA N.A brian+ecf@briannicholas.com mccaiaecf@ecf.courtdrive.com
Brian E. Caine	on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust bcaine@parkermccay.com, BKcourtnotices@parkermccay.com
Brian M. Kile	on behalf of Creditor NexTier Bank N.A. bkile@grenenbirsic.com, mcupec@grenenbirsic.com,lstanger@grenenbirsic.com
Catriona Madalyn Coppler	on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service Catriona.M.Coppler@usdoj.gov, eastern.taxcivil@usdoj.gov;James.J.Wilkinson@usdoj.gov
Charles Griffin Wohlrab	on behalf of Creditor Wells Fargo Bank National Association bkecf@friedmanvartolo.com, cwohrlab@ecf.courtdrive.com
Charles Griffin Wohlrab	on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11, Mortgage Pass-Through Certificates, Series 2005-11 bkecf@friedmanvartolo.com, cwohrlab@ecf.courtdrive.com
Christopher A. DeNardo	on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11, Mortgage Pass-Through Certificates, Series 2005-11 logsecf@logs.com
Christopher A. DeNardo	on behalf of Defendant WELLS FARGO BANK N.A. logsecf@logs.com
Christopher A. DeNardo	on behalf of Creditor NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER logsecf@logs.com
Denise Carlon	on behalf of Creditor BANK OF AMERICA N.A. dcarlon@kmlawgroup.com
Elisabeth Bruce	

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on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service
elisabeth.m.bruce@usdoj.gov; eastern.taxcivil@usdoj.gov; ari.d.kunofsky@usdoj.gov

Elisabeth Bruce

on behalf of Defendant Internal Revenue Service United States of America elisabeth.m.bruce@usdoj.gov,
eastern.taxcivil@usdoj.gov; ari.d.kunofsky@usdoj.gov

Elvina Rofael

on behalf of U.S. Trustee Office of the United States Trustee elvina.rofael@usdoj.gov

Jill Locnikar

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patricia.fitzgerald@usdoj.gov; caseview.ecf@usdoj.gov; kassi.horton@usdoj.gov

Jodi Hause

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David.A.Berry@usdoj.GOV; Steven.W.Albright@usdoj.GOV

Keri P. Ebeck

on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11,
Mortgage Pass-Through Certificates, Series 2005-11 kebeck@bernsteinlaw.com,
btemple@bernsteinlaw.com; aepiscopo@bernsteinlaw.com; kebeck@ecf.courtdrive.com; agilbert@bernsteinlaw.com

Kevin Scott Frankel

on behalf of Creditor NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER pabk@logs.com logsecf@logs.com

Kristen D. Little

on behalf of Creditor Nationstar Mortgage LLC d/b/a Mr. Cooper et al... KRLITTLE@FIRSTAM.COM

Larry E. Wahlquist

on behalf of U.S. Trustee Office of the United States Trustee larry.e.wahlquist@usdoj.gov

Lauren Michaels

on behalf of Creditor Office of Attorney General Department of Revenue lmichaels@attorneygeneral.gov

Mario J. Hanyon

on behalf of Creditor Deutsche Bank National Trust Company as Trustee for Soundview Home Loan Trust 2006-OPT5,
Asset-Backed Certificates, Series 2006-OPT5 wbecf@brockandscott.com, mario.hanyon@brockandscott.com

Mario J. Hanyon

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mario.hanyon@brockandscott.com

Mark J. Pecarchik

on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust pecarchik1@msn.com,
FedPhe@hotmail.com

Office of the United States Trustee

ustpregion03.pi.ecf@usdoj.gov

Olga L Tobin

on behalf of Defendant Internal Revenue Service United States of America olga.l.tobin@usdoj.gov

Renee M. Kuruce

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bestcase.com; kuruce.reneeb116873@notify.bestcase.com

Roger Fay

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Thomas Song

on behalf of Creditor BANK OF AMERICA N.A. pawb@fedphe.com

Thomas Song

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TOTAL: 35